

Exhibit D

PROFESSIONAL AND PARAPROFESSIONAL DETAIL BY CATEGORY CODE

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Professional and Paraprofessional Detail by Category Code
December 20, 2022 through and including February 28, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/28/22	Kevin Clancy	Analyze Assets and Liabilities	Review liability analysis.	1.2	995	1,194.00
12/31/22	Molly Jobe	Analyze Assets and Liabilities	Review Gordon Brothers NOLV report from October 2022.	0.4	875	350.00
01/06/23	Molly Jobe	Analyze Assets and Liabilities	Review waterfall analysis at different sale levels vs. proposed settlement structure with CGF.	0.2	875	175.00
01/10/23	Molly Jobe	Analyze Assets and Liabilities	Receive and review updated assumed liabilities schedule vs. original file dated 12/27/2022.	0.3	875	262.50
01/16/23	Kevin Clancy	Analyze Assets and Liabilities	Call with counsel re: liability categories.	1.0	995	995.00
01/16/23	Kevin Clancy	Analyze Assets and Liabilities	Review SEC filings re: liability categories.	0.8	995	796.00
01/16/23	Vinni Toppi	Analyze Assets and Liabilities	Review correspondence re: gift cards; research and respond	0.3	995	298.50
01/19/23	Molly Jobe	Analyze Assets and Liabilities	Telecons with K Pleines (RPA) to address questions on sources and uses document.	0.1	875	87.50
		Analyze Assets and Liabilities Total		4.3		4,158.50
01/10/23	Kevin Clancy	Analyze/Reconcile Claims	Review claimant pleading re: their claim.	0.3	995	298.50
02/02/23	Vinni Toppi	Analyze/Reconcile Claims	Call with Debtor's team re: claims analysis; review data file submitted	0.8	995	796.00
02/08/23	Vinni Toppi	Analyze/Reconcile Claims	Prepare summary of orphan creditors; compare to scheduled/filed claims; submit to counsel	0.6	995	597.00
		Analyze/Reconcile Claims Total		1.7		1,691.50
01/04/23	Jeffrey R. Manning	Attendance at Committee Meetings	Status call with CR team, UCC, ArentFox	1.0	925	925.00
01/04/23	Molly Jobe	Attendance at Committee Meetings	Attend status call with UCC, G Angelich (AFS), J Kessleman (AFS), M Huford (Sacculo), J Manning (CRC) and V Toppi (CR).	1.0	875	875.00
01/04/23	Vinni Toppi	Attendance at Committee Meetings	Committee status call, ArentFox, CR team	1.0	995	995.00
01/12/23	Jeffrey R. Manning	Attendance at Committee Meetings	UCC update call with ArentFox team, CR team	0.6	925	555.00
01/12/23	Molly Jobe	Attendance at Committee Meetings	Attend UCC meeting update with AFS team, J Manning (CRC) and V Toppi (CR).	0.6	875	525.00
01/12/23	Vinni Toppi	Attendance at Committee Meetings	Committee update call with ArentFox, J Manning and M Jobe.	0.6	995	597.00
02/07/23	Kevin Clancy	Attendance at Committee Meetings	Committee call.	1.2	995	1,194.00
02/07/23	Molly Jobe	Attendance at Committee Meetings	Attend WINC UCC update meeting.	1.2	875	1,050.00
02/07/23	Vinni Toppi	Attendance at Committee Meetings	Participate in committee status meeting	1.2	995	1,194.00
		Attendance at Committee Meetings Total		8.4		7,910.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Email, outline to partner re: draft retention application and supporting documents, comments provided re: same.	0.4	300	120.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Emails to/from J. Manning, copy to partner re: connection party list for review/disclosures for CRC.	0.1	300	30.00

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Professional and Paraprofessional Detail by Category Code
December 20, 2022 through and including February 28, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/20/22	Paula Lourenco	Case administration (including retention matters)	Emails from/to partner re: draft application; review/analysis, prepared/updated CR and CRC's retention application and supporting documents; email to partner re: same.	0.9	300	270.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and preparation of application to employ CohnReznick and CR Capital Markets Securities, LLC to UCC, effective as of December 20, 2022.	1.7	300	510.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Continued review/analysis and preparation of application to retain CR as FA to UCC and CRC as investment banker to UCC; analysis/review of filed pleadings and related documents for continued and in preparation of application.	1.9	300	570.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and prepared notice of application in support of CR and CRC's retention application.	0.8	300	240.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and continued preparation of application to employ CR and CRC to UCC; initiated preparation of K. Clancy's declaration.	1.4	300	420.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and continued preparation of K. Clancy's declaration in support of application to retain CR as financial advisors and CRC as investment banker to the Official Committee of Unsecured Creditors.	1.1	300	330.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and prepared J. Manning's declaration in support of application to retain CR as financial advisors and CRC as investment banker to the Official Committee of Unsecured Creditors	1.3	300	390.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review/analysis and prepared proposed order for retention and employment of CR as financial advisor and CRC as investment banker to UCC.	1.1	300	330.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Emails to/from partner re: case information; emails from/to counsel re: list for, in preparation of retention application of CR and CRC.	0.1	300	30.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Emails to/from staff re: debtors' parties in interest list and related documentation.	0.1	300	30.00
12/20/22	Paula Lourenco	Case administration (including retention matters)	Review list of parties in interest and initiated review, search/analysis for preparation of disclosures for/in support of application to retain CR and CRC.	0.8	300	240.00
12/21/22	Kevin Clancy	Case administration (including retention matters)	Review retention application.	2.0	995	1,990.00
12/24/22	Paula Lourenco	Case administration (including retention matters)	Emails to/from counsel's office re: application for retention and employment of CR and CRC for UCC, declarations in support thereof, notice of application and proposed order; copies to appropriate recipients.	0.2	300	60.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/29/22	Maria Valle	Case administration (including retention matters)	Review parties list and perform search/names check; prepare spreadsheet and forward link of all pertinent names to P. Lourenco for retention papers.	2.1	300	630.00
01/03/23	Molly Jobe	Case administration (including retention matters)	Receive and review draft Agenda for Committee call from J Kessleman (CR).	0.1	875	87.50
01/06/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to partner re: retention documents; emails to/from V Toppi re: same;	0.1	300	30.00
01/06/23	Paula Lourenco	Case administration (including retention matters)	Emails to/from counsel's office re: updated application for retention and employment of CR and CRC for UCC, declarations in support thereof, notice of application and proposed order; copies to appropriate recipients.	0.2	300	60.00
01/09/23	Molly Jobe	Case administration (including retention matters)	Telecon with V Toppi (CR) to prep for 341 Meeting.	0.2	875	175.00
01/09/23	Molly Jobe	Case administration (including retention matters)	Attend and listen to 341 Meeting.	0.9	875	787.50
01/09/23	Vinni Toppi	case administration (including retention matters)	Call with M Jobe for 341 Meeting prep	0.2	995	199.00
01/09/23	Vinni Toppi	Case administration (including retention matters)	Attend 341 meeting (partial)	0.5	995	497.50
01/13/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to counsels' office (AMSL/AF) re: retention applications and filing timeline; review attached documents, prepared/updated and email to counsel's office, copies to appropriate recipients re: same; call with counsel re: same.	0.8	300	240.00
01/13/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to partner re: retention application.	0.1	300	30.00
02/01/23	Paula Lourenco	Case administration (including retention matters)	Email to J Manning (CRC) re: professionals' detail for December 2022.	0.1	300	30.00
02/01/23	Paula Lourenco	Case administration (including retention matters)	Email to K Clancy, V Toppi (CR) re: status update of monthly statement for the period through December 31, 2022.	0.1	300	30.00
02/02/23	Paula Lourenco	Case administration (including retention matters)	Email to counsel re: CR and CRC's first monthly statement/invoice and supporting documents through December 31, 2022, copy to appropriate recipients.	0.2	300	60.00
02/06/23	Paula Lourenco	Case administration (including retention matters)	Email to counsel's office re: notice, CR and CRC's first monthly application, exhibits A-D, copies to appropriate recipients.	0.2	300	60.00
02/09/23	Paula Lourenco	Case administration (including retention matters)	Emails to/from J Manning (CRC) re: professionals' detail information for January 2023.	0.1	300	30.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
02/10/23	Paula Lourenco	Case administration (including retention matters)	Emails to/from counsel re: CR and CRC's second monthly statement and supporting documents for January 2023, copy to appropriate recipients.	0.2	300	60.00
02/11/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to K Clancy (CR) re final second monthly application; email to/from counsel's office re: notice, CR and CRC's second monthly application, exhibits A-E, copies to appropriate recipients.	0.2	300	60.00
		Case administration (including retention matters) Total		20.2		8,626.50
12/21/22	Jeffrey R. Manning	DIP Facility	CR/CRC team call with Committee counsel regarding DIP budget and pending hearing.	0.3	925	277.50
12/21/22	Kevin Clancy	DIP Facility	Call with counsel, CR/CRC team re: pending hearing and DIP budget.	0.3	995	298.50
12/21/22	Vinni Toppi	DIP Facility	Call with Committee counsel re: DIP budget and hearing prep	0.3	995	298.50
12/21/22	Vinni Toppi	DIP Facility	Review multiple versions of updated DIP budget and various email correspondence to/from counsel	0.8	995	796.00
12/21/22	Kevin Clancy	DIP Facility	Review updated cash flow budget.	0.4	995	398.00
12/22/22	Kevin Clancy	DIP Facility	Review correspondence re: DIP and bidding procedures.	1.4	995	1,393.00
12/22/22	Molly Jobe	DIP Facility	Receive and review proposed inventory and CV purchases from K Pleines (RPA).	0.2	875	175.00
12/22/22	Kevin Clancy	DIP Facility	Review vendor payment schedule; correspond with RPA.	0.6	995	597.00
12/23/22	Kevin Clancy	DIP Facility	Review proposed vendor disbursements.	0.5	995	497.50
12/23/22	Molly Jobe	DIP Facility	Communications with K Pleines (RPA) regarding questions related to inventory and critical vendor payments.	0.2	875	175.00
12/28/22	Molly Jobe	DIP Facility	Draft update to K Clancy, V Toppi (CR) and J Manning (CRC) regarding meeting with RPA regarding budget assumptions and CV needs.	0.4	875	350.00
12/28/22	Molly Jobe	DIP Facility	Meeting with K Pleines (RPA) to review budget and assumptions.	1.0	875	875.00
12/29/22	Vinni Toppi	DIP Facility	Review email/notes re: M Jobe's call with RPA regarding DIP budget build up; compose questions and exchange emails with M Jobe	0.4	995	398.00
12/30/22	Molly Jobe	DIP Facility	Draft communication to K Pleines (RPA) regarding questions related to proposed CV payments.	0.2	875	175.00
12/31/22	Molly Jobe	DIP Facility	Draft communication to K Clancy (CR) regarding proposed weekly CV payments.	0.2	875	175.00
12/31/22	Molly Jobe	DIP Facility	Review monthly BBC and inventory levels for July vs. October related to Gordon Brothers NOLV report.	0.3	875	262.50
01/03/23	Kevin Clancy	DIP Facility	Review objection response.	0.3	995	298.50
01/03/23	Molly Jobe	DIP Facility	Draft responses to AFS team inquiries regarding proposed critical vendor payments for Testaney and Pizolato.	0.2	875	175.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/03/23	Molly Jobe	DIP Facility	Draft update on critical vendor payments made and proposed to date by RPA and provide to AFS team for review.	0.3	875	262.50
01/03/23	Vinni Toppi	DIP Facility	Call with counsel to discuss inventory items and critical vendor payment updates for committee status report	0.3	995	298.50
01/04/23	Molly Jobe	DIP Facility	Call with V Toppi (CR) regarding waterfall, critical vendors and workstreams.	0.4	875	350.00
01/04/23	Molly Jobe	DIP Facility	Communications with K Pleines (RPA) regarding critical vendor analysis updates.	0.2	875	175.00
01/04/23	Vinni Toppi	DIP Facility	Follow up call with M Jobe re: work scope and next steps	0.4	995	398.00
01/04/23	Vinni Toppi	DIP Facility	Review correspondence re: critical vendor payments; review debtor's schedule of vendor payments; call with J. Kesselman re: status; follow-up with M. Jobe re: work scope and next steps	0.9	995	895.50
01/05/23	Kevin Clancy	DIP Facility	Review CV payment correspondence	0.4	995	398.00
01/05/23	Molly Jobe	DIP Facility	Compare Critical Vendor analysis document 12/16/22 vs. CV payments through 12/30/22.	0.3	875	262.50
01/05/23	Molly Jobe	DIP Facility	Communications with K Pleines (RPA) requesting detail on inventory payments projected in updated DIP budget roll forward.	0.1	875	87.50
01/06/23	Molly Jobe	DIP Facility	Telecons with K Pleines (RPA) regarding requested critical vendor payments for the week.	0.2	875	175.00
01/06/23	Molly Jobe	DIP Facility	Review proposed Critical Vendor payments vs. DIP budget and CV analysis.	0.2	875	175.00
01/06/23	Molly Jobe	DIP Facility	Communications with G Angelich (AFS) regarding CV payments for RF Smart and Landsberg.	0.2	875	175.00
01/06/23	Molly Jobe	DIP Facility	Communications with RPA regarding approval for RF Smart payment and more information needed for Landsberg payments.	0.1	875	87.50
01/06/23	Vinni Toppi	DIP Facility	Review critical vendor requests; discuss with M Jobe; exchange emails with Counsel	0.3	995	298.50
01/09/23	Molly Jobe	DIP Facility	Telecons with K Pleines (RPA) regarding critical vendor payment questions.	0.1	875	87.50
01/09/23	Molly Jobe	DIP Facility	Draft update to G Angelich (AFS) regarding updates from RPA on erroneous payment to Landsberg made by the Debtors.	0.1	875	87.50
01/10/23	Kevin Clancy	DIP Facility	Review CV payment analysis.	0.8	995	796.00
01/10/23	Molly Jobe	DIP Facility	Follow-up with RPA regarding critical vendor payments for 01/13 and 01/20.	0.1	875	87.50
01/10/23	Molly Jobe	DIP Facility	Review critical vendor and inventory payment proposal for the week's ending 01/13 and 01/20 from RPA by comparing to DIP budget, original CV analysis file and related contracts.	0.5	875	437.50
01/10/23	Molly Jobe	DIP Facility	Draft communication to K Pleines (RPA) regarding questions related to the CV and inventory payments through end sale hearing.	0.2	875	175.00
01/11/23	Kevin Clancy	DIP Facility	CV payment analyses; correspond with counsel.	0.8	995	796.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/11/23	Molly Jobe	DIP Facility	Meeting with K Pleines (RPA) to review proposed critical vendor and inventory needs.	0.5	875	437.50
01/11/23	Molly Jobe	DIP Facility	Draft update to AFS team regarding critical vendor and inventory proposed payments for 01/13 and 01/20.	0.2	875	175.00
01/12/23	Kevin Clancy	DIP Facility	Review waterfall scenarios; CV payment analyses.	1.2	995	1,194.00
01/13/23	Molly Jobe	DIP Facility	Telecons with K Pleines (RPA) regarding feedback related to critical vendor payment needs and priorities related to product at risk.	0.2	875	175.00
01/13/23	Molly Jobe	DIP Facility	Telecons with K Pleines (RPA) to provide update on approved and objected critical vendor payments.	0.1	875	87.50
01/13/23	Molly Jobe	DIP Facility	Create critical vendors schedule with on/off option for payments for waterfall tracker.	0.3	875	262.50
01/13/23	Molly Jobe	DIP Facility	Provide critical vendors schedule with on/off option for payments for waterfall tracker to V Toppi (CR) for incorporation into schedules.	0.1	875	87.50
		DIP Facility Total		17.5		16,539.50
01/06/23	Molly Jobe	Dividend Analysis	Attend meeting with V Toppi (CR), G Angelich (AFS), K Kesselman (AFS), J Policano (RPA), K Pleines (RPA) and A Mielke (YC) regarding Debtor's proposed waterfall analysis.	0.6	875	525.00
01/06/23	Vinni Toppi	Dividend Analysis	Prepare waterfall/settlement calculation; discuss with Counsel and CR team; update/edit scenarios	1.2	995	1,194.00
01/11/23	Vinni Toppi	Dividend Analysis	Update waterfall analysis; exchange email communications with Counsel	0.4	995	398.00
01/13/23	Molly Jobe	Dividend Analysis	Review updated waterfall analysis options from V Toppi (CR).	0.1	875	87.50
01/13/23	Vinni Toppi	Dividend Analysis	Review email from Counsel; respond re: waterfall analysis; open data requests	0.3	995	298.50
01/15/23	Vinni Toppi	Dividend Analysis	Update waterfall calculations for additional scenarios	0.3	995	298.50
01/19/23	Molly Jobe	Dividend Analysis	Call with K Pleines (RPA) and V Toppi (CR) regarding funds flow questions.	0.5	875	437.50
01/19/23	Molly Jobe	Dividend Analysis	Telecons with V Toppi (CR) regarding sources and uses draft and open questions.	0.3	875	262.50
01/19/23	Molly Jobe	Dividend Analysis	Review proposed sources and uses document against settlement term sheet between buyer, debtor and UCC.	0.4	875	350.00
01/19/23	Molly Jobe	Dividend Analysis	General communication with K Clancy (CR) regarding settlement term sheet and sources and uses document comparison.	0.3	875	262.50
01/19/23	Vinni Toppi	Dividend Analysis	Call with Counsel to discuss updated waterfall; send follow-up questions to debtor's financial advisors	0.8	995	796.00
01/19/23	Vinni Toppi	Dividend Analysis	Review updated sources and uses; conduct call with debtor's financial advisors re: questions; update analysis for committee counsel	0.7	995	696.50
		Dividend Analysis Total		5.9		5,606.50

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Professional and Paraprofessional Detail by Category Code
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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/20/22	Kevin Clancy	Document Request/Response	Review document production.	1.5	995	1,492.50
12/21/22	Jeffrey R. Manning	Document Request/Response	CR and CRC call with Debtor's professionals regarding data requests and access to data room.	0.5	925	462.50
12/21/22	Kevin Clancy	Document Request/Response	Call with FA/IB professionals, V Toppi (CR) and J Manning (CRC) re: document requests and data room access.	0.5	995	497.50
12/21/22	Molly Jobe	Document Request/Response	Review file materials from Young Conway dataroom.	0.5	875	437.50
12/21/22	Vinni Toppi	Document Request/Response	Call with Debtor's professionals, K Clancy (CR) and J Manning (CRC), discuss data requests and access to data rooms	0.5	995	497.50
12/24/22	Molly Jobe	Document Request/Response	Pull IB retention application for J Manning (CRC).	0.1	875	87.50
12/28/22	Kevin Clancy	Document Request/Response	Follow-up on data room access; correspond with counsel and CGF.	0.6	995	597.00
12/29/22	Kevin Clancy	Document Request/Response	Review preliminary request list; responses to APA questions; case research list.	2.0	995	1,990.00
12/29/22	Molly Jobe	Document Request/Response	Draft proposed document request list from the debtors to J Kesselman (AF).	0.1	875	87.50
01/09/23	Vinni Toppi	Document Request/Response	Send data request re: waterfall analysis to debtor's financial advisor	0.1	995	99.50
01/13/23	Vinni Toppi	Document Request/Response	Follow up call and email re: open data requests	0.2	995	199.00
01/13/23	Vinni Toppi	Document Request/Response	Call with RPA re: open data requests; draft email to counsel with summary of call	0.3	995	298.50
01/27/23	Vinni Toppi	Document Request/Response	Request cash balance updates from RPA; exchange emails with Arent team	0.2	995	199.00
02/02/23	Kevin Clancy	Document Request/Response	Review document hold letter.	0.2	995	199.00
		Document Request/Response Total		7.3		7,144.50
12/20/22	Paula Lourenco	Document Review/Index	Review docket re: notices/pleadings and case information.	0.3	300	90.00
12/20/22	Paula Lourenco	Document Review/Index	Emails from/to partner re: retention; review/analysis of documents for/in preparation of CR and CRC's retention application.	0.3	300	90.00
12/20/22	Vinni Toppi	Document Review/Index	Review documents provided by counsel: sale interested parties; critical vendor list; revenue sharing agreement and balance sheet info	1.2	995	1,194.00
12/20/22	Maria Valle	Document Review/Index	Review docket and BankruptcyData for Winc, Inc.; retrieve all First Day Motion pleadings and financial information spreadsheets from BankruptData	1.2	300	360.00
12/20/22	Vinni Toppi	Document Review/Index	Review court docket and pleadings-cash management; critical vendor; sale motion	0.8	995	796.00
12/21/22	Vinni Toppi	Document Review/Index	Review committee objection	0.6	995	597.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/24/22	Paula Lourenco	Document Review/Index	Emails from/to J. Manning re: declaration, comments. Review and updated declaration; review and updated retention documents re: same.	0.8	300	240.00
12/27/22	Vinni Toppi	Document Review/Index	Review docket and pleadings-contract rejection motion; Ordinary course professionals	0.9	995	895.50
12/27/22	Vinni Toppi	Document Review/Index	Access IB data room; download and index documents; review intercompany information ; review CIM	1.7	995	1,691.50
12/29/22	Vinni Toppi	Document Review/Index	Review court docket/pleadings; pull down pleadings	0.4	995	398.00
01/03/23	Vinni Toppi	Document Review/Index	Review Debtor's response to objection	0.3	995	298.50
01/05/23	Paula Lourenco	Document Review/Index	Email from staff re: PII list; additional review, search/analysis of PII names; review, prepared, updated disclosures for/in support of application to retain CR and CRC; email to partner re: same.	1.6	300	480.00
01/05/23	Vinni Toppi	Document Review/Index	Review docket and pleadings	0.3	995	298.50
01/11/23	Vinni Toppi	Document Review/Index	Review objection draft; review docket and pleadings; review objections filed by other parties	0.6	995	597.00
01/12/23	Vinni Toppi	Document Review/Index	Review docket; pleadings	0.4	995	398.00
02/01/23	Paula Lourenco	Document Review/Index	Review/analysis, initiated preparation of professionals' spreadsheet for, in support of statement/invoice for UCC.	1.7	300	510.00
02/01/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fees, coding for/in support of CR and CRC's fee statement for the period through December 31, 2022.	1.4	300	420.00
02/01/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fees for/in preparation of monthly fee statement.	1.1	300	330.00
02/02/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fee schedule, supporting documents for CR/CRC's monthly statement.	1.3	300	390.00
02/02/23	Paula Lourenco	Document Review/Index	Emails from/to J Manning (CRC) re: professionals' fees; review/analysis of professionals' fees/CRC through January 2023; emails to/from J Manning (CRC) re: same.	0.3	300	90.00
02/02/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of supporting documents, summaries/charts for preparation of CR and CRC's first monthly statement/invoice.	1.6	300	480.00
02/02/23	Paula Lourenco	Document Review/Index	Continued review/analysis/preparation of professionals' fees/code, summaries for all timekeepers through December 31, 2022; emails to K Clancy and V Toppi (CR) re: same.	0.9	300	270.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
02/02/23	Paula Lourenco	Document Review/Index	Emails from/to V Toppi, copy K Clancy (CR) re: first monthly statement/invoice, comments; review, prepared/updated exhibits, one page cover statement.	1.1	300	330.00
02/03/23	Paula Lourenco	Document Review/Index	Review/analysis, prepared/updated exhibits for/in support of, preparation of CR and CRC's first monthly application.	0.9	300	270.00
02/09/23	Paula Lourenco	Document Review/Index	Review/analysis, initiated preparation of professionals' spreadsheet for, in support of January 2023 statement for UCC.	1.3	300	390.00
02/09/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fees for/in preparation of January 2023 monthly fee statement.	1.1	300	330.00
02/09/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fees, coding for/in support of CR and CRC's fee statement for the period through January 31, 2023.	1.2	300	360.00
02/09/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fee schedule, supporting documents for CR/CRC's January 2023 second monthly statement.	1.6	300	480.00
02/09/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of supporting documents, summaries/charts for preparation of CR and CRC's second monthly statement.	1.9	300	570.00
02/09/23	Paula Lourenco	Document Review/Index	Continued review/analysis, preparation of professionals activity/code, charts for, in support of CR and CRC's second monthly fee statement for January 2023.	1.3	300	390.00
02/10/23	Paula Lourenco	Document Review/Index	Continued review/analysis/preparation of professionals' fees/code, summaries for all timekeepers for, in support of second monthly statement.	1.4	300	420.00
02/10/23	Paula Lourenco	Document Review/Index	Continued review/analysis/preparation of professionals' fees/code, summaries for all timekeepers through January 31, 2023, one page cover statement; emails to/from K Clancy, to V Toppi (CR) re: same.	1.6	300	480.00
02/10/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of CohnReznick and CRC's second monthly application, exhibits A-E for/in support of the second monthly application; email to K Clancy, to V Toppi (CR) re: same, draft final attached.	1.1	300	330.00
02/15/23	Vinni Toppi	Document Review/Index	Review docket and pleadings	0.2	995	199.00
		Document Review/Index Total		34.4		15,463.00
12/20/22	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Review updated APA re: asset sale structure	0.4	995	398.00

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Professional and Paraprofessional Detail by Category Code
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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/24/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Write up on IB terms	0.3	925	277.50
12/26/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Review, write up on IB terms	2.0	925	1,850.00
12/27/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Review IOI and collateral marketing materials	1.0	925	925.00
12/27/22	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review list of issues on APA; list of contacted parties; inventory appraisal.	2.0	995	1,990.00
12/27/22	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Review inventory appraisal	0.3	995	298.50
12/27/22	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Review grid of investment banking retentions; review retention applications	0.4	995	398.00
12/28/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Compile previous CGF details	1.0	925	925.00
12/28/22	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review comparable DE cases re: assets/liabilities and fees.	0.7	995	696.50
12/29/22	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Review email correspondence re: indicators of interest	0.3	995	298.50
12/30/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Begin review/analysis of sales process	1.5	925	1,387.50
12/30/22	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Report on sales process	0.5	925	462.50
12/30/22	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review and analysis of sale process.	0.7	995	696.50
12/31/22	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Draft response to J Manning (CRC) regarding options for liquidation vs. sale process.	0.3	875	262.50
01/01/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review correspondence re: budget; inventory and sale process.	1.0	995	995.00
01/02/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review correspondence re: budget; inventory, sale process.	0.7	995	696.50
01/03/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Slide prep on sale process	0.5	925	462.50
01/03/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Provide Testaney agreement Pizzolato sole source letter to AFS team.	0.1	875	87.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/04/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Internal prep for UCC call	0.5	925	462.50
01/06/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Assessment of non-confirming bid	0.5	925	462.50
01/06/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Call with late entrance bidders and ArentFox	0.5	925	462.50
01/06/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review correspondence re: potential bidders.	0.5	995	497.50
01/06/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Review update from G Angelich (AFS) regarding Innovative holdings interest in bidding.	0.1	875	87.50
01/06/23	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Review various correspondence re: additional bidders; retention applications;	0.3	995	298.50
01/09/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Update call with UCC professionals, M Jobe (CR), CGF on status of bids	0.3	925	277.50
01/09/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Drafting IB Critique and Declaration	0.5	925	462.50
01/09/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Attend meeting with J Manning (CRC) and CGF team regarding status of bids.	0.3	875	262.50
01/10/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Drafting IB Critique and Declaration	0.5	925	462.50
01/10/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Research on outreach	0.3	925	277.50
01/13/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Committee call	1.0	925	925.00
01/14/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Reviewing other objections to sale and CGF retention	1.0	925	925.00
01/15/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Call with Debtor's advisors re: buyer proposal.	0.4	995	398.00
01/15/23	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Call with debtor's professionals re: buyer settlement scenarios	0.4	995	398.00
01/18/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	ArentFox update with CR and CRC	0.5	925	462.50
01/18/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Call with counsel re: post closing issues.	0.5	995	497.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/18/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Call with AFS team, V Toppi (CR), K Clancy (CR) and J Manning (CRC) regarding next steps following sale hearing.	0.5	875	437.50
01/18/23	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Call with Committee counsel re: check-in, next steps	0.5	995	497.50
01/19/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Correspond with counsel re: closing issues.	1.5	995	1,492.50
01/19/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Call with counsel re: sale items; cash situation.	0.5	995	497.50
		Evaluate Sale of Debtors' Assets/Liquidation Total		24.8		23,652.00
12/20/22	Jeffrey R. Manning	General Telephone Conference	Call with CR/CRC team, and ArentFox regarding pending hearing.	0.5	925	462.50
12/20/22	Jeffrey R. Manning	General Telephone Conference	Follow up call with ArentFox team, CR/CRC team regarding hearing issues and DIP related updates.	0.5	925	462.50
12/20/22	Kevin Clancy	General Telephone Conference	Call with counsel, CR/CRC teams re: pending hearing.	0.5	995	497.50
12/20/22	Kevin Clancy	General Telephone Conference	Follow up call with counsel, CR/CRC teams re: hearing issues and DIP updates.	0.5	995	497.50
12/20/22	Molly Jobe	General Telephone Conference	Participated in call with ArentFox team, J Manning (CRC), K Clancy and V Toppi (CR) regarding December 22, 2022 hearing issues and DIP order updates.	0.5	875	437.50
12/20/22	Molly Jobe	General Telephone Conference	Attend follow up call with ArentFox team, K Clancy, V Toppi (CR) and J Manning (CRC) re pending hearing	0.5	875	437.50
12/20/22	Molly Jobe	General Telephone Conference	Attend introduction meeting with RPA team (Debtor's FA team) and CGF team (Debtor's IB).	0.5	875	437.50
12/20/22	Vinni Toppi	General Telephone Conference	Call with ArentFox team and CR team, and J Manning (CRC) re pending hearing	0.5	995	497.50
12/20/22	Vinni Toppi	General Telephone Conference	Follow up call with ArentFox team and CR team, and J Manning (CRC) re hearing issues and DIP updates	0.5	995	497.50
01/03/23	Kevin Clancy	General Telephone Conference	Call with counsel re: prep for UCC call.	0.5	995	497.50
01/15/23	Kevin Clancy	General Telephone Conference	Call with Debtor's advisors re: draft term sheet.	0.4	995	398.00
		General Telephone Conference Total		5.4		5,123.00
01/03/23	Kevin Clancy	Litigation Matters/Attendance at Court	Review depo prep questions.	0.3	995	298.50
01/03/23	Molly Jobe	Litigation Matters/Attendance at Court	Review and revised proposed deposition topic list for Winc CFO.	0.3	875	262.50
01/03/23	Molly Jobe	Litigation Matters/Attendance at Court	Provide proposed deposition topic list for Winc CFO to K Clancy, V Toppi (CR) and J Manning (CRC) for one final review.	0.1	875	87.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/03/23	Molly Jobe	Litigation Matters/Attendance at Court	Provide final draft of proposed CFO deposition topics to AFS team for review.	0.1	875	87.50
01/10/23	Jeffrey R. Manning	Litigation Matters/Attendance at Court	ArentFox call on RPA and CGF retention	0.5	925	462.50
01/13/23	Kevin Clancy	Litigation Matters/Attendance at Court	Review docs for depositions; exhibits.	1.2	995	1,194.00
01/14/23	Jeffrey R. Manning	Litigation Matters/Attendance at Court	Winc questions and prep for CGF deposition	0.5	925	462.50
01/16/23	Jeffrey R. Manning	Litigation Matters/Attendance at Court	CGF depo. of M Ley	2.4	925	2,220.00
01/16/23	Kevin Clancy	Litigation Matters/Attendance at Court	Review depo transcript; Garces info.	1.4	995	1,393.00
01/19/23	Jeffrey R. Manning	Litigation Matters/Attendance at Court	CRC FINRA and administration	0.5	925	462.50
		Litigation Matters/Attendance at Court Total		7.3		6,930.50
02/02/23	Kevin Clancy	Monthly and Interim Fee Applications	Review fee app.	0.5	995	497.50
02/02/23	Vinni Toppi	Monthly and Interim Fee Applications	Review/edit fee app; exchange emails w P Lourenco	0.8	995	796.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and prepared narrative summaries for each project category in support of CR and CRC's monthly application for the period ending December 31, 2022.	1.4	300	420.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, continued preparation of narrative summaries for each project category, for/in support of CR and CRC's first monthly application.	1.2	300	360.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, preparation of monthly fee application for the period through and including December 31, 2022.	1.1	300	330.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, continued preparation of CR and CRC's First Monthly Fee Application in accordance with the interim compensation order.	1.7	300	510.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CR and CRC's first monthly pleadings for December 2022.	1.4	300	420.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CR and CRC's first monthly fee application for the period ending December 31, 2022.	1.1	300	330.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's first monthly fee application.	0.6	300	180.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared K. Clancy's declaration in support of CohnReznick and CRC's first monthly application for December 2022.	0.7	300	210.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared J. Manning's declaration in support of CohnReznick and CRC's first monthly application for December 2022.	0.7	300	210.00
02/03/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CohnReznick and CRC's first monthly application, exhibits A-D for/in support of the monthly application; email to K Clancy, to/from V Toppi (CR) re: same, draft final attached.	1.4	300	420.00
02/04/23	Kevin Clancy	Monthly and Interim Fee Applications	Review first interim fee app.	0.5	995	497.50
02/10/23	Kevin Clancy	Monthly and Interim Fee Applications	Review draft January fee statement.	0.5	995	497.50
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and prepared narrative summaries for each project category in support of CR and CRC's second monthly application for January 2023.	1.6	300	480.00
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, continued preparation of narrative summaries for each project category, for/in support of CR and CRC's second monthly application.	1.4	300	420.00
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, preparation of CR and CRC's Second Monthly Statement Application for the period January 1, 2023 through and including January 31, 2023.	2.1	300	630.00
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's second monthly fee application.	0.4	300	120.00
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared K. Clancy's declaration in support of CohnReznick and CRC's second monthly application for January 2023.	0.4	300	120.00
02/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared J. Manning's declaration in support of CohnReznick and CRC's second monthly application for January 2023.	0.4	300	120.00
02/11/23	Kevin Clancy	Monthly and Interim Fee Applications	Review January fee application.	0.5	995	497.50
		Monthly and Interim Fee Applications Total		20.4		8,066.00
02/09/23	Vinni Toppi	Operating Reports/Results	Review fee applications filed on docket; highlight items for additional analysis	0.4	995	398.00
02/21/23	Kevin Clancy	Operating Reports/Results	Review MORs.	0.2	995	199.00
02/24/23	Vinni Toppi	Operating Reports/Results	Review January MOR's; draft email/comments to counsel.	0.4	995	398.00
		Operating Reports/Results Total		1.0		995.00
01/10/23	Jeffrey R. Manning	Other Contested Matters	Drafting and editing CRC Declaration in opposition to sales and investment banking fee	1.0	925	925.00
01/10/23	Jeffrey R. Manning	Other Contested Matters	Continued drafting and editing CRC Declaration in opposition to sales and investment banking fee	1.0	925	925.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/11/23	Jeffrey R. Manning	Other Contested Matters	ArentFox review of Declaration pre-filing	0.5	925	462.50
01/11/23	Jeffrey R. Manning	Other Contested Matters	ArenFox continued review of Declaration pre-filing	2.0	925	1,850.00
		Other Contested Matters Total		4.5		4,162.50
01/06/23	Molly Jobe	Plan and Disclosure Statement	Review proposed Winc settlement structure with CGF.	0.1	875	87.50
01/06/23	Molly Jobe	Plan and Disclosure Statement	Receive and review settlement term sheet draft from G Angelich (AFS).	0.2	875	175.00
01/06/23	Vinni Toppi	Plan and Disclosure Statement	Review draft settlement agreement circulated by counsel.	0.3	995	298.50
01/10/23	Vinni Toppi	Plan and Disclosure Statement	Call with counsel re: settlement status and next steps	0.5	995	497.50
01/13/23	Kevin Clancy	Plan and Disclosure Statement	Call with Debtor's counsel re: settlement structures(.5); calls with counsel re: settlement discussions (.3)	0.8	995	796.00
01/13/23	Kevin Clancy	Plan and Disclosure Statement	Review waterfall scenarios; CV payment analyses re: proposed settlement structures.	1.5	995	1,492.50
01/13/23	Molly Jobe	Plan and Disclosure Statement	Calls with J Kesselman (AFS), G Angelich (AFS), V Toppi (CR) and K Clancy (CR) regarding critical vendor payments and potential settlement with the Debtor and Buyer.	0.8	875	700.00
01/13/23	Vinni Toppi	Plan and Disclosure Statement	Calls with committee counsel, CR team re: settlement structure and discussions.	0.8	995	796.00
01/14/23	Kevin Clancy	Plan and Disclosure Statement	Call with counsel re: settlement proposal.	0.9	995	895.50
01/14/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: settlement structures.	0.6	995	597.00
01/14/23	Vinni Toppi	Plan and Disclosure Statement	Call with counsel re: settlement scenarios; update waterfall calculations and support file	1.2	995	1,194.00
01/15/23	Kevin Clancy	Plan and Disclosure Statement	Call with counsel re: settlement proposal scenarios.	0.4	995	398.00
01/15/23	Kevin Clancy	Plan and Disclosure Statement	Call with counsel re: settlement proposal scenarios.	0.3	995	298.50
01/15/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: settlement structures; waterfall scenarios.	1.7	995	1,691.50
01/15/23	Vinni Toppi	Plan and Disclosure Statement	Call with debtor's professionals re: settlement scenarios	0.4	995	398.00
01/15/23	Vinni Toppi	Plan and Disclosure Statement	Call with debtor's professionals re: additional settlement scenarios	0.7	995	696.50
01/15/23	Vinni Toppi	Plan and Disclosure Statement	Update settlement scenarios; follow-up calls with Counsel	1.2	995	1,194.00
01/15/23	Vinni Toppi	Plan and Disclosure Statement	Prepare summary slide for committee update; update scenarios; discuss with Counsel	1.1	995	1,094.50
01/16/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: settlement structures; waterfall scenarios.	0.4	995	398.00
01/16/23	Molly Jobe	Plan and Disclosure Statement	Receive and review communication from G Angelich (CR) regarding proposed settlement with Canaccord.	0.1	875	87.50
01/16/23	Vinni Toppi	Plan and Disclosure Statement	Review correspondence re: settlement; update various versions of waterfall	0.6	995	597.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/17/23	Jeffrey R. Manning	Plan and Disclosure Statement	Settlement negotiations with YCST	3.5	925	3,237.50
01/17/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: settlement structures; waterfall scenarios.	1.5	995	1,492.50
01/17/23	Vinni Toppi	Plan and Disclosure Statement	Review correspondence re: settlement; update waterfall analysis	0.7	995	696.50
01/18/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: settlement structures; waterfall scenarios.	1.2	995	1,194.00
01/30/23	Vinni Toppi	Plan and Disclosure Statement	Call with Debtor team re: plan, wind-down and open items	1.0	995	995.00
02/25/23	Kevin Clancy	Plan and Disclosure Statement	Review POR and trust agreement; correspond with counsel.	1.0	995	995.00
		Plan and Disclosure Statement Total		23.5		22,993.50
02/14/23	Vinni Toppi	Prepare/Review Cash Collateral Budgets	Exchange emails re: professional fee reserve and invoicing	0.2	995	199.00
		Prepare/Review Cash Collateral Budgets Total		0.2		199.00
01/05/23	Kevin Clancy	Prepare/Review Cashflow Projections	Review correspondence re: waterfall analysis; info needed from Debtors; correspond with counsel.	1.1	995	1,094.50
01/06/23	Kevin Clancy	Prepare/Review Cashflow Projections	Review correspondence re: waterfall analysis; info needed from Debtors; correspond with counsel .	1.0	995	995.00
01/09/23	Kevin Clancy	Prepare/Review Cashflow Projections	Review correspondence re: waterfall analysis; info needed from Debtors; correspond with counsel.	0.7	995	696.50
01/10/23	Kevin Clancy	Prepare/Review Cashflow Projections	Review correspondence re: waterfall analysis; info needed from Debtors; correspond with counsel.	0.3	995	298.50
		Prepare/Review Cashflow Projections Total		3.1		3,084.50
12/21/22	Molly Jobe	Prepare/Review Flash Report for Period Ending	Review 1st two weeks of DIP budget variance report from K Pleines (RPA).	0.2	875	175.00
12/27/22	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review budget v. actual report.	0.5	995	497.50
12/28/22	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Discuss report for UCC.	0.4	995	398.00
12/28/22	Molly Jobe	Prepare/Review Flash Report for Period Ending	Meeting with V Toppi (CR) regarding flash report and UCC meeting.	0.5	875	437.50
12/28/22	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Meeting with M Jobe re committee meeting and flash report.	0.5	995	497.50
12/30/22	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review budget v. actual report.	0.5	995	497.50
01/03/23	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review draft UCC deck; correspond with counsel re: waterfall and liabilities assessment.	2.7	995	2,686.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/03/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Telecons with V Toppi (CR) regarding critical vendor reporting and detail requests from AFS team.	0.2	875	175.00
01/03/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Prepare weekly draft flash report for UCC presentation.	1.2	875	1,050.00
01/03/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Update UCC Flash Report with Critical vendor payment history.	0.2	875	175.00
01/03/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Call with M Jobe re: critical vendor reporting and requests from ArentFox team	0.2	995	199.00
01/03/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Prepare waterfall analysis for committee update; exchange comments with CR team	1.3	995	1,293.50
01/03/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Review and update committee status report	1.2	995	1,194.00
01/04/23	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review updated draft UCC deck.	0.4	995	398.00
01/04/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Call with counsel re: edits to Committee report; update and finalize report	0.7	995	696.50
01/05/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Receive and review variance report for w/e 12.30.22.	0.2	875	175.00
01/05/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Communication to AFS team regarding updated variance report and DIP budget.	0.1	875	87.50
01/05/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Review weekly flash reporting from Debtor	0.3	995	298.50
02/05/23	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review updated cash schedule; correspond re: UCC call.	0.3	995	298.50
02/05/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Update cash analysis for committee update	0.6	995	597.00
02/06/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Prepare committee update report re: cash balances and claims	0.6	995	597.00
02/07/23	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review draft deck.	0.4	995	398.00
02/07/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Discuss edits with G. Angelich; update report draft	0.3	995	298.50
02/10/23	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review correspond re: cash position.	0.2	995	199.00

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December 20, 2022 through and including February 28, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
		Prepare/Review Flash Report for Period Ending Total		13.7		13,319.50
12/20/22	Vinni Toppi	Review of Proposed Transactions of Debtors	Review committee draft objection; exchange emails with committee counsel.	0.4	995	398.00
12/20/22	Jeffrey R. Manning	Review of Proposed Transactions of Debtors	Case review of documents review YCST and CGF data rooms	2.3	925	2,127.50
12/20/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Review and comment on draft objection.	1.5	995	1,492.50
12/21/22	Jeffrey R. Manning	Review of Proposed Transactions of Debtors	Review of APA and schedules	1.0	925	925.00
12/26/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Review correspondence re: budget; inventory and sale process.	1.2	995	1,194.00
12/27/22	Maria Valle	Review of Proposed Transactions of Debtors	Retrieve Cannacord retentions of various bankruptcy filings	0.7	300	210.00
12/27/22	Jeffrey R. Manning	Review of Proposed Transactions of Debtors	Call with CR/CRC team, and ArentFox regarding sale process, operations and pending motions.	1.0	925	925.00
12/27/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Call with counsel re: pending motions; sale process; operations and inventory spend.	1.0	995	995.00
12/27/22	Molly Jobe	Review of Proposed Transactions of Debtors	Attend call with AFS team, J Manning (CRC), V Toppi and K Clancy (CR) regarding next steps for reviewing DIP budget, operations and marketing process.	1.0	875	875.00
12/27/22	Vinni Toppi	Review of Proposed Transactions of Debtors	Call with Committee professionals, CR team and J Manning (CRC) re: next steps, operations, sale process and work streams	1.0	995	995.00
12/27/22	Maria Valle	Review of Proposed Transactions of Debtors	Review email request from J. Manning re: checking various venues for CG retentions; prepare spreadsheet and forward to J. Manning; K. Clancy; V. Toppi and M. Jobe for review	1.6	300	480.00
12/27/22	Molly Jobe	Review of Proposed Transactions of Debtors	Review materials in CGF dataroom.	1.0	875	875.00
12/28/22	Jeffrey R. Manning	Review of Proposed Transactions of Debtors	Review CGF data on targets not contacted	1.0	925	925.00
12/28/22	Maria Valle	Review of Proposed Transactions of Debtors	Update additional retention documents (Other) and prepare zip file of all retentions and forward to J. Manning	0.8	300	240.00
12/28/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Review pending litigation matters list; complaint.	1.0	995	995.00
12/28/22	Vinni Toppi	Review of Proposed Transactions of Debtors	Review schedule of proposed assumed liabilities; review email correspondence	0.4	995	398.00

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Professional and Paraprofessional Detail by Category Code
December 20, 2022 through and including February 28, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
12/29/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Review redline of proposed orders.	0.7	995	696.50
12/30/22	Kevin Clancy	Review of Proposed Transactions of Debtors	Review draft objection; correspond with counsel.	0.8	995	796.00
01/03/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Review correspondence re: assumed liabilities; review schedule and support	0.6	995	597.00
01/05/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Exchange emails with Debtor FA re: waterfall analysis; follow up with Committee Counsel	0.3	995	298.50
01/06/23	Molly Jobe	Review of Proposed Transactions of Debtors	Attend meeting with V Toppi (CR), G Angelich (AFS) and K Kesselman (AFS) regarding Debtor's proposed waterfall analysis.	0.3	875	262.50
01/06/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Prep call with counsel re: waterfall discussion with Debtor	0.3	995	298.50
01/06/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Call with Debtor re: waterfall analysis; follow-up call with Committee counsel.	0.9	995	895.50
01/11/23	Kevin Clancy	Review of Proposed Transactions of Debtors	Review draft objections; affidavits.	1.4	995	1,393.00
01/11/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Review updated assumed liability schedule submitted by debtors	0.3	995	298.50
01/12/23	Kevin Clancy	Review of Proposed Transactions of Debtors	Review draft objections; affidavits.	0.8	995	796.00
01/12/23	Paula Lourenco	Review of Proposed Transactions of Debtors	Emails from/to counsels' office (MASL) re: PII list.	0.1	300	30.00
01/13/23	Kevin Clancy	Review of Proposed Transactions of Debtors	Call with counsel re: pending motions.	0.5	995	497.50
01/25/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Download and review MOR's filed by debtors	0.8	995	796.00
02/02/23	Paula Lourenco	Review of Proposed Transactions of Debtors	Review/analysis of debtor's motion establishing procedures for monthly compensation and reimbursement of expenses for professionals, review of court order.	0.4	300	120.00
02/28/23	Kevin Clancy	Review of Proposed Transactions of Debtors	Review update to UCC; motions filed by the Debtor.	0.5	995	497.50
		Review of Proposed Transactions of Debtors Total		25.6		22,323.00
01/10/23	Molly Jobe	Review/Analyze Budget	Attend meeting with V Toppi (CR) and J Kesselman (AFS) regarding waterfall updates from RPA and missing information.	0.8	875	700.00

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Professional and Paraprofessional Detail by Category Code
December 20, 2022 through and including February 28, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/10/23	Vinni Toppi	Review/Analyze Budget	Meeting with M Jobe, ArenFox re: waterfall updates from RPA and missing information.	0.8	995	796.00
01/11/23	Molly Jobe	Review/Analyze Budget	Review variance report update and budget roll forward from RPA for w/e 01/06/2023.	0.2	875	175.00
01/12/23	Vinni Toppi	Review/Analyze Budget	Follow up re: open items from debtor's FAs- waterfall analysis; wind-down budget	0.1	995	99.50
01/13/23	Molly Jobe	Review/Analyze Budget	Meeting with V Toppi (CR), J Kesselman (AFS) and G Angelich (AFS) regarding waterfall and potential settlement options.	0.5	875	437.50
01/13/23	Vinni Toppi	Review/Analyze Budget	Calls with counsel re: winddown budget; CV payments and open items; update analysis and draft email to counsel	1.4	995	1,393.00
01/19/23	Kevin Clancy	Review/Analyze Budget	Review budget v. actual report; correspondence re: open items.	0.8	995	796.00
01/19/23	Kevin Clancy	Review/Analyze Budget	Prepare fee estimate.	0.3	995	298.50
01/20/23	Kevin Clancy	Review/Analyze Budget	Review updated cash position analyses; correspond with counsel re: closing issues.	1.2	995	1,194.00
01/22/23	Kevin Clancy	Review/Analyze Budget	Review updated cash position analyses; correspond with counsel re: closing issues.	0.4	995	398.00
01/24/23	Kevin Clancy	Review/Analyze Budget	Review updated cash analysis; correspond with counsel.	0.4	995	398.00
01/24/23	Vinni Toppi	Review/Analyze Budget	Email to RPA requesting update on cash balances	0.1	995	99.50
01/25/23	Kevin Clancy	Review/Analyze Budget	Review updated cash analysis; correspond with counsel.	0.5	995	497.50
01/25/23	Molly Jobe	Review/Analyze Budget	Receive and review final sources and uses document and cash balances from RPA.	0.2	875	175.00
01/25/23	Vinni Toppi	Review/Analyze Budget	Review sources and uses and ending cash balance; exchange emails with RPA	0.3	995	298.50
		Review/Analyze Budget Total		8.0		7,756.00
12/29/22	Vinni Toppi	Review/Analyze Historical Information	Review statements and schedules filed by the debtor entities	0.8	995	796.00
01/16/23	Molly Jobe	Review/Analyze Historical Information	Review Cannacord dataroom for audited financials for 2020 and 2021 for K Clancy (CR).	0.2	875	175.00
01/16/23	Molly Jobe	Review/Analyze Historical Information	Review available audited financial statements for references to handling of gift card liabilities.	0.2	875	175.00
01/30/23	Kevin Clancy	Review/Analyze Historical Information	Review correspondence from counsel re: D&O investigation; historical financial info.	0.4	995	398.00
01/30/23	Molly Jobe	Review/Analyze Historical Information	Review 2021/2020 financial statement for going concern opinion.	0.3	875	262.50
01/30/23	Molly Jobe	Review/Analyze Historical Information	Receive request from K Clancy (CR) to research 2021/2020 financial statement for going concern opinion.	0.3	875	262.50

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Professional and Paraprofessional Detail by Category Code
December 20, 2022 through and including February 28, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
02/02/23	Kevin Clancy	Review/Analyze Historical Information	Call with counsel re: D&O investigation.	0.8	995	796.00
02/02/23	Vinni Toppi	Review/Analyze Historical Information	Call with professionals re: historical reporting and analysis needed for D&O claims; download SEC filings; review documents	0.8	995	796.00
02/03/23	Lydia Swonke	Review/Analyze Historical Information	Review and analyzed 10-K and 10-Q reports for Winc	1.5	575	862.50
02/03/23	Lydia Swonke	Review/Analyze Historical Information	Exported balance sheet statements from 10K and 10Qs	1.0	575	575.00
02/03/23	Lydia Swonke	Review/Analyze Historical Information	Analyzed 10Q 6.30.22 to check for a going concern issued by the auditors	1.5	575	862.50
02/03/23	Lydia Swonke	Review/Analyze Historical Information	Reviewed and analyzed 10K to extract information regarding a going concern issued by the auditors	1.3	575	747.50
02/03/23	Lydia Swonke	Review/Analyze Historical Information	Prepared excel to compare balance sheets extracted from 10K and 10Q	1.2	575	690.00
02/03/23	Vinni Toppi	Review/Analyze Historical Information	Review SEC filings; discuss analysis with L. Swonke	0.8	995	796.00
02/06/23	Lydia Swonke	Review/Analyze Historical Information	Analyzed and reviewed 6.30.22 10Q for going concern details	1.2	575	690.00
02/06/23	Lydia Swonke	Review/Analyze Historical Information	Formatted excel file to display balance sheet statements from each 10Q and 10K	1.8	575	1,035.00
02/06/23	Lydia Swonke	Review/Analyze Historical Information	Finalized balance sheet comparison and analyzed Quarterly change	1.8	575	1,035.00
02/10/23	Kevin Clancy	Review/Analyze Historical Information	Review hold letter; correspond with counsel re: investigations.	0.2	995	199.00
		Review/Analyze Historical Information Total		16.1		11,153.50
01/16/23	Jeffrey R. Manning	Travel at 50% of actual	Winc travel time-half time - BAL ISP to NYC	6.0	925	5,550.00
01/17/23	Jeffrey R. Manning	Travel at 50% of actual	Winc travel time-half time - Amtrak to WIL	3.0	925	2,775.00
01/17/23	Jeffrey R. Manning	Travel at 50% of actual	Winc travel time-half time - Amtrak to NYP	3.0	925	2,775.00
		Travel at 50% of actual Total		12.0		11,100.00
		Grand Total		265.3		207,998.00

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CohnReznick LLP and CohnReznick Capital Markets Securities, LLC
FIRST INTERIM FEE APPLICATION
December 20, 2022 through and including February 28, 2023
Summary of Professional and Paraprofessional Timekeepers
By Activity Code Category

Name	Position	Activity Code Category	Hours	Rates*	Fee
Kevin Clancy	Partner	Analyze Assets and Liabilities	3.00	995	2,985.00
Vinni Toppi	Partner	Analyze Assets and Liabilities	0.30	995	298.50
Molly Jobe	Director	Analyze Assets and Liabilities	1.00	875	875.00
		Activity Subtotal:			\$ 4,158.50
Kevin Clancy	Partner	Analyze/Reconcile Claims	0.30	995	298.50
Vinni Toppi	Partner	Analyze/Reconcile Claims	1.40	995	1,393.00
		Activity Subtotal:			\$ 1,691.50
Kevin Clancy	Partner	Attendance at Committee Meetings	1.20	995	1,194.00
Vinni Toppi	Partner	Attendance at Committee Meetings	2.80	995	2,786.00
Jeffrey R. Manning	CRC Managing Director	Attendance at Committee Meetings	1.60	925	1,480.00
Molly Jobe	Director	Attendance at Committee Meetings	2.80	875	2,450.00
		Activity Subtotal:			\$ 7,910.00
Kevin Clancy	Partner	Case Administration	2.00	995	1,990.00
Vinni Toppi	Partner	Case Administration	0.70	995	696.50
Molly Jobe	Director	Case Administration	1.20	875	1,050.00
Paula Lourenco	Paraprofessional	Case Administration	14.20	300	4,260.00
Maria Valle	Paraprofessional	Case Administration	2.10	300	630.00
		Activity Subtotal:			\$ 8,626.50
Kevin Clancy	Partner	DIP Facility	6.70	995	6,666.50
Vinni Toppi	Partner	DIP Facility	3.40	995	3,383.00
Jeffrey R. Manning	CRC Managing Director	DIP Facility	0.30	925	277.50
Molly Jobe	Director	DIP Facility	7.10	875	6,212.50
		Activity Subtotal:			\$ 16,539.50
Vinni Toppi	Partner	Dividend Analysis	3.70	995	3,681.50
Molly Jobe	Director	Dividend Analysis	2.20	875	1,925.00
		Activity Subtotal:			\$ 5,606.50
Kevin Clancy	Partner	Document Request/Response	4.80	995	4,776.00
Vinni Toppi	Partner	Document Request/Response	1.30	995	1,293.50
Jeffrey R. Manning	CRC Managing Director	Document Request/Response	0.50	925	462.50
Molly Jobe	Director	Document Request/Response	0.70	875	612.50
		Activity Subtotal:			\$ 7,144.50
Vinni Toppi	Partner	Document Review/Index	7.40	995	7,363.00
Paula Lourenco	Paraprofessional	Document Review/Index	25.80	300	7,740.00
Maria Valle	Paraprofessional	Document Review/Index	1.20	300	360.00
		Activity Subtotal:			\$ 15,463.00
Kevin Clancy	Partner	Evaluate Sale of Debtors' Assets/Liquidation	8.50	995	8,457.50
Vinni Toppi	Partner	Evaluate Sale of Debtors' Assets/Liquidation	2.60	995	2,587.00
Jeffrey R. Manning	CRC Managing Director	Evaluate Sale of Debtors' Assets/Liquidation	12.40	925	11,470.00
Molly Jobe	Director	Evaluate Sale of Debtors' Assets/Liquidation	1.30	875	1,137.50

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Name	Position	Activity Code Category	Hours	Rates*	Fee
		Activity Subtotal:			\$ 23,652.00
Kevin Clancy	Partner	General Telephone Conference	1.90	995	1,890.50
Vinni Toppi	Partner	General Telephone Conference	1.00	995	995.00
Jeffrey R. Manning	CRC Managing Director	General Telephone Conference	1.00	925	925.00
Molly Jobe	Director	General Telephone Conference	1.50	875	1,312.50
		Activity Subtotal:			\$ 5,123.00
Kevin Clancy	Partner	Litigation Matters/Attendance at Court	2.90	995	2,885.50
Jeffrey R. Manning	CRC Managing Director	Litigation Matters/Attendance at Court	3.90	925	3,607.50
Molly Jobe	Director	Litigation Matters/Attendance at Court	0.50	875	437.50
		Activity Subtotal:			\$ 6,930.50
Kevin Clancy	Partner	Monthly and Interim Fee Applications	2.00	995	1,990.00
Vinni Toppi	Partner	Monthly and Interim Fee Applications	0.80	995	796.00
Paula Lourenco	Paraprofessional	Monthly and Interim Fee Applications	17.60	300	5,280.00
		Activity Subtotal:			\$ 8,066.00
Kevin Clancy	Partner	Operating Reports/Results	0.20	995	199.00
Vinni Toppi	Partner	Operating Reports/Results	0.80	995	796.00
		Activity Subtotal:			\$ 995.00
Jeffrey R. Manning	CRC Managing Director	Other Contested Matters	4.50	925	4,162.50
		Activity Subtotal:			\$ 4,162.50
Kevin Clancy	Partner	Plan and Disclosure Statement	10.30	995	10,248.50
Vinni Toppi	Partner	Plan and Disclosure Statement	8.50	995	8,457.50
Jeffrey R. Manning	CRC Managing Director	Plan and Disclosure Statement	3.50	925	3,237.50
Molly Jobe	Director	Plan and Disclosure Statement	1.20	875	1,050.00
		Activity Subtotal:			\$ 22,993.50
Vinni Toppi	Partner	Prepare/Review Cash Collateral Budgets	0.20	995	199.00
		Activity Subtotal:			\$ 199.00
Kevin Clancy	Partner	Prepare/Review Cashflow Projections	3.10	995	3,084.50
		Activity Subtotal:			\$ 3,084.50
Kevin Clancy	Partner	Prepare/Review Flash Report for Period Ending	5.40	995	5,373.00
Vinni Toppi	Partner	Prepare/Review Flash Report for Period Ending	5.70	995	5,671.50
Molly Jobe	Director	Prepare/Review Flash Report for Period Ending	2.60	875	2,275.00
		Activity Subtotal:			\$ 13,319.50
Kevin Clancy	Partner	Review of Proposed Transactions of Debtors	9.40	995	9,353.00
Vinni Toppi	Partner	Review of Proposed Transactions of Debtors	5.00	995	4,975.00
Jeffrey R. Manning	CRC Managing Director	Review of Proposed Transactions of Debtors	5.30	925	4,902.50

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By Activity Code Category

Name	Position	Activity Code Category	Hours	Rates*	Fee
Molly Jobe	Director	Review of Proposed Transactions of Debtors	2.30	875	2,012.50
Paula Lourenco	Paraprofessional	Review of Proposed Transactions of Debtors	0.50	300	150.00
Maria Valle	Paraprofessional	Review of Proposed Transactions of Debtors	3.10	300	930.00
		Activity Subtotal:			\$ 22,323.00
Kevin Clancy	Partner	Review/Analyze Budget	3.60	995	3,582.00
Vinni Toppi	Partner	Review/Analyze Budget	2.70	995	2,686.50
Molly Jobe	Director	Review/Analyze Budget	1.70	875	1,487.50
		Activity Subtotal:			\$ 7,756.00
Kevin Clancy	Partner	Review/Analyze Historical Information	1.40	995	1,393.00
Vinni Toppi	Partner	Review/Analyze Historical Information	2.40	995	2,388.00
Molly Jobe	Director	Review/Analyze Historical Information	1.00	875	875.00
Lydia Swonke	Senior Associate	Review/Analyze Historical Information	11.30	575	6,497.50
		Activity Subtotal:			\$ 11,153.50
Jeffrey R. Manning	CRC Managing Director	Travel at 50% of actual	12.00	925	11,100.00
		Activity Subtotal:			\$ 11,100.00
Grand Total			265.30		\$ 207,998.00
*As an accommodation to the Committee, the normal billing rates for CohnReznick LLP and for CohnReznick Capital Markets Securities, LLC are capped at a blended rate of \$675 per hour.					